

CHESTER J. CULVER
GOVERNOR

DEAN A. LERNER, DIRECTOR

PATTY JUDGE
LT. GOVERNOR

November 12, 2010

**IMPORTANT INFORMATION ABOUT YOUR CHARITABLE GAMBLING LICENSE,
PLEASE REVIEW CAREFULLY**

IMPORTANT INFORMATION ABOUT ANNUAL REPORTS

On July 1, 2009, a new law changed the reporting requirements from a quarterly reporting system to an annual reporting system for Qualified Organizations that hold Charitable Gambling Licenses to conduct bingo, raffles, or games of skill or chance. **Important aspects of the new reporting system include:**

- Quarterly reports are no longer required. Quarterly reports are no longer required; instead an annual report must be completed each year. Quarterly report forms will no longer be accepted to report gambling activity. Please discard any blank quarterly report forms you may still have.
- Annual reports for the year beginning July 1, 2009 and ending June 30, 2010, must be filed by **December 30, 2010.** The annual report must be filed between July 1st and July 30th of each year. This report must reflect all gambling activities that occurred from July 1st through June 30th. In other words, the annual report from July 1, 2009 through June 30, 2010 must be filed by **December 30, 2010.** In future years, the annual report must be filed by July 30th. If July 30th falls on a Saturday or Sunday, the report will be due on the first following business day. *Even if you submitted quarterly reports for this period, you must submit an annual report for the period also.*
- An annual report must be completed even if no gambling activity occurred during the year. If no gambling activity occurred during the reporting period, mark the appropriate box on the form to indicate no gambling activity occurred.
- Failure to file an annual report on time may result in license suspension or revocation. Failure to timely submit the Annual Report may result in suspension or revocation of your gambling license(s) and/or future denial of gambling applications. During this transitional year, the Department will not take enforcement action as long as the annual report is filed by **December 30, 2010.**
- Each licensee should only complete one report regardless of how many licenses the organization holds. Only one report should be filed for each licensee regardless of how many licenses the organization held during the year. For purposes of reporting, all charitable gambling activities and licenses shall be consolidated into a single annual report.

LUCAS STATE OFFICE BUILDING, 321 EAST 12TH STREET, DES MOINES, IOWA 50319-0083

ADMINISTRATION
(515) 281-5457
FAX: (515) 242-6863

ADMINISTRATIVE HEARINGS
(515) 281-6468
FAX: (515) 281-4477
Telephone Number for the Hearing Impaired: (515) 242-6515

HEALTH FACILITIES
(515) 281-4115
FAX: (515) 242-5022

INVESTIGATIONS
(515) 281-5714
FAX: (515) 242-6507

HOW TO FILE ANNUAL REPORTS

There are two ways to file your annual reports, electronically via internet at <https://dia.iowa.gov/scg> or via paper.

- (1) **Online filing.** File electronically through DIA's Social and Charitable Gambling website (in order to use the online system you will need to apply for a user name and password). For instruction on how to obtain access to the system, instructions are located at:

http://www.dia.iowa.gov/SCG_Annual_Report_Instructions.pdf.

- (2) **Paper filing.** Paper copies may be obtained from and returned to the DIA, located at:

Department of Inspections & Appeals
Social & Charitable Gambling Unit
Lucas State Office Building
321 E 12th St
Des Moines, Iowa 50319-0083

ONLINE SYSTEM FOR FILING LICENSE APPLICATIONS AND ANNUAL REPORTS

Applicants may also use the online system at <https://dia.iowa.gov/scg> to apply and pay for a variety of gambling licenses, including but not limited to:

- Amusement Concession licenses for carnival games,
- Qualified organization licenses for bingo, raffles, and games of skill or chance, including annual game nights, and
- Social gambling licenses for bars.

In order to use the online system, the applicant must apply for a user ID and password as the initial part of the registration process.

Organizations or individuals that use the online system to apply for a Social and Charitable Gambling License should anticipate a shorter processing time once all required documents and associated fees have been received by DIA. Future communications with the license holder also may be transmitted electronically if an e-mail address is provided for the responsible party.

NO NOTIFICATION OF LICENSE EXPIRATION

Please note, **DIA is no longer notifying licensees when their gambling licenses are about to expire.** As always, you are required to submit an application 30 days prior to when you would like your license to begin.

IMPORTANT INFORMATION REGARDING IOWA SALES TAX

Gambling receipts are generally subject to Iowa sales tax, even for non-profit organizations. All taxes are payable to the Iowa Department of Revenue and should **not** be submitted to DIA with your annual gambling report. For assistance determining how to file and pay sales tax on gambling receipts, contact the Iowa Department of Revenue, Taxpayer Services Section, at 1-800-367-3388.

QUESTIONS REGARDING RULES & REGULATIONS

Additional information on Iowa Code chapter 99B on social and charitable gambling, including the rules adopted pursuant to the chapter, can be found at <http://www.dia.iowa.gov/page5.html>.

If you have questions regarding any information in this letter, please contact the Department's Social and Charitable Gambling Program at (515) 281-6848, or by e-mail at scg@dia.iowa.gov.